

ID: CCA_2011021709291037

Number: **201112018**

Office:

Release Date: 3/25/2011

UILC: 6103.00-00

From:

Sent: Thursday, February 17, 2011 9:29:14 AM

To:

Cc:

Subject: RE: TEFRA question

The regulations under Treas. Reg. 301.6223(c)-1(e) only address TEFRA partnership POA's. The same requirements do not exist for Forms 8821 (Tax Information Authorization). Of course the taxpayer can limit what he authorizes to be disclosed if he wants to.

